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Applicant: Wing Lee

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CERTIFICATE OF FILING

Pursuant to 37 C.F.R. §1.8, I hereby certify that this correspondence is being electronically submitted to the U.S. Patent and Trademark Office website, www.uspto.gov, on

March 30 2007

Jean Brown

RESPONSE TO FINAL OFFICE ACTION

Commissioner:

Mail Stop: AF Commissioner for Patents

PO Box 1450

Applicant acknowledges receipt of the Final Office Action dated December 1. 2006, and respectfully requests the following amendments to the above-identified application. The changes made are shown by underlining the added text and striking through the deleted text.

Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 16 of this paper.